

**605—10.8(34A) Emergency communications service surcharge.**

**10.8(1)** The 911 program manager shall adopt a monthly surcharge of one dollar to be imposed on each originating service number provided in this state. The surcharge shall not be imposed on wireline-based communications or prepaid wireless telecommunications service.

**10.8(2)** The 911 program manager shall order the imposition of a surcharge uniformly on a statewide basis and simultaneously on all originating service numbers by giving at least 60 days' prior notice to wireless carriers to impose a monthly surcharge as part of their periodic billings. The 60-day notice to wireless carriers shall also apply when the program manager is making an adjustment in the emergency communications service surcharge rate.

**10.8(3)** The emergency communications surcharge shall be one dollar per month, per customer service number, until changed by rule.

**10.8(4)** The originating service provider shall list the surcharge as a separate line item on the customer's billing indicating that the surcharge is for 911 emergency telephone service. The originating service provider is entitled to retain 1 percent of any wireless surcharge collected as a fee for collecting the surcharge as part of the subscriber's periodic billing. The emergency communications service surcharge is not subject to sales or use tax.

**10.8(5)** Surcharge funds shall be remitted on a calendar quarter basis by the close of business on the twentieth day following the end of the quarter with a remittance form as prescribed by the 911 program manager. Providers shall issue their checks or warrants to the Treasurer, State of Iowa, and remit to the 911 Program Manager, Homeland Security and Emergency Management Department, 7900 Hickman Road, Suite 500, Windsor Heights, Iowa 50324.

[**ARC 8314B**, IAB 11/18/09, effective 12/23/09; **ARC 0602C**, IAB 2/20/13, effective 3/27/13; **ARC 1538C**, IAB 7/9/14, effective 8/13/14; **ARC 2270C**, IAB 11/25/15, effective 12/30/15; **ARC 3233C**, IAB 8/2/17, effective 9/6/17]